

**FAYETTE COUNTY SCHOOL DISTRICT
SCHOOL ACTIVITY FUNDS**

**FINANCIAL STATEMENTS
AND
AUDITOR'S REPORT**

June 30, 2003

**FAYETTE COUNTY SCHOOL DISTRICT
SCHOOL ACTIVITY FUNDS**

FINANCIAL STATEMENTS AND AUDITOR'S REPORT

June 30, 2003

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FAYETTE COUNTY SCHOOL DISTRICT

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FINANCIAL STATEMENTS AND AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Education of
Fayette County School District
Lexington, Kentucky

We have audited the accompanying combined statement of receipts, disbursements and fund balances of the School Activity Funds of the Fayette County School District for the year ended June 30, 2003. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on this combined statement of receipts, disbursements and fund balances based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the combined financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall combined financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note A to the combined statement of receipts, disbursements and fund balances, the combined financial statement referred to above was prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, such combined statement of receipts, disbursements and fund balances presents fairly, in all material respects, the receipts, disbursements and fund balances of the School Activity Funds of the Fayette County School District for the year ended June 30, 2003, on the basis of accounting described in Note A.

Carpenter, Mountjoy & Brasler, P.C.

Lexington, Kentucky
September 23, 2003

FAYETTE COUNTY SCHOOL DISTRICT

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES
ANNUAL REPORT - SCHOOL ACTIVITY FUNDS

Year Ended June 30, 2003

	Cash (overdraft) Balances July 1, 2002	Receipts	(Interfund Transfers)		Cash Balances June 30, 2003	Accounts Receivable June 30, 2003	Accounts Payable June 30, 2003	Fund Balances June 30, 2003
			Disbursements	To				
General	\$ 813,697.42	\$ 828,070.13	\$ 1,037,464.29	\$ 227,422.07	\$ 162,463.77	\$ 669,261.56	\$ 5,336.25	\$ 657,811.34
Instruction	432,384.01	1,816,214.57	1,842,861.82	115,440.29	66,126.53	455,050.52	10.00	12,974.25
School council instruction funds	1,683.81	12.95	212.33	-	67.85	1,416.58	-	157.58
Accommodation	447,331.41	1,639,575.20	1,596,769.65	50,113.91	66,507.60	473,743.27	2,625.90	15,516.26
Special events	118,986.67	778,484.34	637,814.94	8,781.06	117,186.74	151,250.39	27.16	335.92
Athletics	308,899.58	992,777.80	980,280.09	120,090.36	119,488.63	321,999.02	525.00	14,496.59
Non-profit	4,466.54	497,130.08	505,811.13	24,096.57	13,727.40	6,154.66	-	6,154.66
Bookstore	10,080.34	3,416.50	7,256.22	-	-	6,240.62	-	6,240.62
Miscellaneous	6,914.10	1,703.38	3,814.90	11.53	393.87	4,420.24	-	4,420.24
Bad checks	(36.00)	24.00	-	12.00	-	-	-	-
Library	103.94	30.00	113.64	-	5.40	14.90	-	14.90
Coke/Pepsi	1,447.16	799.84	-	-	-	2,247.00	-	2,247.00
Total	\$ 2,145,958.98	\$ 6,558,238.79	\$ 6,612,399.01	\$ 545,967.79	\$ 545,967.79	\$ 2,031,798.76	\$ 8,524.31	\$ 66,421.73
								\$ 2,033,901.34

See accompanying independent auditor's report and
notes to combined statement of receipts,
disbursements and fund balances.

**FAYETTE COUNTY SCHOOL DISTRICT
SCHOOL ACTIVITY FUNDS**

**NOTES TO COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND FUND BALANCES**

Year Ended June 30, 2003

**NOTE A - FUND STRUCTURE AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES**

Fund Structure - The Fayette County School District ("District") School Activity Funds (the "Activity Funds") provide funding for programs to supplement the activities provided by the District. The District prescribes policies for the supervision and administration of the Activity Funds, which constitute a component unit of Education (the "Department") as set forth in the Kentucky Department of Education's publication "Accounting Procedures for Kentucky School Activity Funds". Salaries for the treasurers of Activity Funds and other administrative support are paid by the District and recorded in the District's general fund.

Schools generate revenue for the Activity Funds primarily from athletic event admissions, fund raising projects, donations and allocations from the District.

Basis of Accounting - The accounting records of the Activity Funds are maintained on a modified cash basis method of accounting as permitted by the Department as set forth in its publication "Accounting Procedures for Kentucky School Activity Funds".

Encumbrances - Encumbrances are reported as a reservation of fund balance. They are not reported as expenditures until paid.

NOTE B - FUTURE FUNDING

Funding for the Activity Funds is generally dependent upon the fund raising ability of the students, parents and others in the schools and the success of other programs. Continuation of the various activities in each school is predicated upon the ability of students, parents and others to raise funds, the students' intent to continue their activities and the District's continued support of these activities.

SUPPLEMENTARY FINANCIAL INFORMATION

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY FINANCIAL INFORMATION

To the Members of the Board of Education of
Fayette County School District
Lexington, Kentucky

Our report on our audit of the combined statement of receipts, disbursements and fund balances of the School Activity Funds of the Fayette County School District for the year ended June 30, 2003 appears on page 1. We conducted our audit for the purpose of forming an opinion on the combined statement of receipts, disbursements and fund balances taken as a whole. The supplementary schedules of receipts, disbursements and fund balances by school and by activity are presented for the purpose of additional analysis and are not a required part of the combined statement of receipts, disbursements and fund balances. These supplementary schedules are the responsibility of the District's management. Such supplementary schedules have been subjected to the auditing procedures applied in our audit of the combined statement of receipts, disbursements and fund balances and, in our opinion, are fairly stated in all material respects, on the basis of accounting discussed in Note A to combined statement of receipts, disbursements, and fund balances.

Carpenter, Mountjoy & Bressly, P.S.C.

Lexington, Kentucky
September 23, 2003

FAYETTE COUNTY SCHOOL DISTRICT

BRYAN STATION HIGH SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002		(Interfund Transfers)		Cash Balances June 30, 2003		Accounts Receivable June 30, 2003		Accounts Payable June 30, 2003		Fund Balances June 30, 2003
	To	From	To	From	Cash Balances June 30, 2003	Accounts Receivable June 30, 2003	Accounts Payable June 30, 2003				
General	\$ 15,385.60	\$ 13,152.98	\$ 14,914.32	\$ 4,473.29	\$ 7,160.80	\$ 10,936.75	\$ 2,150.00	\$ -	\$ -	\$ 13,086.75	
Instruction	5,393.82	13,592.06	13,774.70	27.29	27.29	5,211.18	-	351.48	-	4,859.70	
School council instruction funds	-	-	-	-	-	-	-	-	-	-	
Accommodation	32,780.00	133,222.91	132,065.07	7,934.26	3,362.70	38,205.40	2,625.90	403.50	40,431.70		
Special events	38,934.81	16,166.00	10,251.16	1,256.75	2,768.80	43,337.60	27.16	180.00	43,184.76		
Athletics	37,190.78	95,140.29	102,835.88	7,841.43	7,841.43	29,445.19	-	334.24	29,110.95		
Non-profit	-	33,298.86	30,188.75	98.85	170.85	3,038.11	-	3,038.11	-		
Bookstore	5,339.48	1,437.30	6,055.00	-	-	721.78	-	-	-	721.78	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	
Bad checks	-	-	-	-	-	-	-	-	-	-	
Library	-	-	-	-	-	-	-	-	-	-	
Coke/Pepsi	-	-	-	-	-	-	-	-	-	-	
Total	\$ 135,024.49	\$ 306,010.40	\$ 310,134.88	\$ 21,331.87	\$ 21,331.87	\$ 130,900.01	\$ 4,803.06	\$ 4,307.43	\$ 131,395.64		

FAYETTE COUNTY SCHOOL DISTRICT
 EASTSIDE CENTER FOR APPLIED TECHNOLOGY ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash		(Interfund Transfers)		Cash		Accounts Payable		Fund Balances June 30, 2003
	Balances July 1, 2002	Receipts	Disbursements	To	From	Balances June 30, 2003	Receivable June 30, 2003	June 30, 2003	
General	\$ 13,804.46	\$ 11,717.40	\$ 3,690.46	\$ 826.28	\$16,227.28	\$ 6,430.40	\$ -	\$ 1,281.94	\$ 6,148.46
Instruction	41.71	-	-	-	-	41.71	-	-	41.71
School council instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	10,952.38	27,707.22	34,173.12	15,401.00	-	19,887.48	-	-	19,887.48
Special events	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-	-
Total	\$ 24,798.55	\$ 39,424.62	\$ 37,863.58	\$16,227.28	\$16,227.28	\$ 26,359.59	\$ -	\$ 1,281.94	\$ 25,077.65

FAYETTE COUNTY SCHOOL DISTRICT

HENRY CLAY HIGH SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002	Receipts	(Interfund Transfers)		Cash Balances June 30, 2003	Accounts Receivable June 30, 2003	Accounts Payable June 30, 2003	Fund Balances June 30, 2003
			To	From				
General	\$ 107,760.47	\$ 45,482.98	\$ 83,077.59	\$ 4,535.70	\$ 65,630.16	\$ -	\$ -	\$ 65,630.16
Instruction	21,631.54	48,859.21	41,226.81	1,029.68	-	30,293.62	-	27,712.36
School council instruction funds	1,526.01	-	212.33	-	54.68	1,259.00	-	1,259.00
Accommodation	76,245.99	138,216.58	120,266.30	-	743.30	93,452.97	-	2,454.00
Special events	-	-	-	-	-	-	-	90,988.97
Athletics	62,999.53	115,676.22	97,582.64	5,832.00	-	86,925.11	525.00	12,558.35
Non-profit	-	55,661.66	54,133.66	-	1,528.00	-	-	-
Bookstore	-	-	-	-	-	-	-	-
Miscellaneous	2,842.24	-	-	-	-	2,842.24	-	2,842.24
Bad checks	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-
Total	\$ 273,005.78	\$ 403,896.65	\$ 396,499.33	\$ 6,861.68	\$ 280,403.10	\$ 525.00	\$ 17,593.61	\$ 263,334.49

FAYETTE COUNTY SCHOOL DISTRICT

MARTIN LUTHER KING ACADEMY

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash		(Interfund Transfers)		Cash		Accounts Payable		Fund Balances
	Balances July 1, 2002	Receipts	To	From	Balances June 30, 2003	Receivable June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 2,568.80	\$ 3,514.82	\$ 2,290.74	\$ 133.69	\$ 3,792.88	\$ -	\$ -	\$ -	\$ 3,792.88
Instruction	367.65	-	100.40	-	267.25	-	-	-	267.25
School council instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	228.05	380.00	604.00	-	4.05	-	-	-	4.05
Special events	769.09	-	-	-	766.09	-	-	-	769.09
Athletics	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-	-
Total	\$ 3,933.59	\$ 3,894.82	\$ 2,985.14	\$ 133.69	\$ 4,833.27	\$ -	\$ -	\$ -	\$ 4,833.27

FAYETTE COUNTY SCHOOL DISTRICT

LAFAYETTE HIGH SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002		Receipts		(Interfund Transfers)		Cash Balances June 30, 2003		Accounts Receivable June 30, 2003		Accounts Payable June 30, 2003		Fund Balances June 30, 2003
	To	From	Disbursements		To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 39,737.27	\$ 37,358.83	\$ 51,123.26	\$ -	\$ 1,178.41	\$ 24,794.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,794.43
Instruction	12,041.52	54,612.07	52,012.46	1,393.87	-	-	16,035.00	-	-	-	-	-	16,035.00
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation	65,426.08	300,036.39	299,350.89	-	7,558.71	58,552.87	-	-	-	-	-	-	58,552.87
Special events	14,481.31	45,839.23	46,594.13	4,422.29	-	-	18,148.70	-	-	-	-	-	18,148.70
Athletics	64,809.58	113,460.18	139,415.63	6,186.99	-	-	45,041.12	-	-	-	-	-	45,041.12
Non-profit	-	79,604.22	76,338.19	-	3,266.03	-	-	-	-	-	-	-	-
Bookstore	4,031.45	635.00	-	-	-	-	4,666.45	-	-	-	-	-	4,666.45
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 200,527.21	\$ 631,545.92	\$ 664,834.56	\$ 12,003.15	\$ 12,003.15	\$ 167,238.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,238.57

FAYETTE COUNTY SCHOOL DISTRICT

PAUL LAURENCE DUNBAR HIGH SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances
	July 1, 2002	Receipts	To	From	June 30, 2003	From	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 48,929.22	\$ 61,117.31	\$ 52,572.07	\$ 4,925.46	\$ 6,379.33	\$ 56,020.59	\$ 386.69	\$ 1,073.27	\$ 55,334.01
Instruction	36,695.38	124,836.36	127,040.27	8,388.04	2,349.37	40,330.14	-	40.00	40,290.14
School council	-	-	-	-	-	-	-	-	-
Instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	47,776.00	325,294.79	302,743.22	6,554.77	13,257.45	63,624.89	-	10,669.81	52,955.08
Special events	-	-	-	-	-	-	-	-	-
Athletics	30,035.82	220,885.03	195,440.69	75,343.80	85,231.57	45,592.39	-	1,604.00	43,988.39
Non-profit	-	112,123.71	124,129.36	14,616.43	2,610.78	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-	-
Total	\$ 163,436.42	\$ 844,057.20	\$ 801,925.61	\$ 109,828.50	\$ 205,568.01	\$ 386.69	\$ 13,387.08	\$ 192,567.62	

FAYETTE COUNTY SCHOOL DISTRICT
 SOUTHSIDE CENTER FOR APPLIED TECHNOLOGY ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 1,177.34	\$ 943.59	\$ 1,183.88	\$ -	\$ 937.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 937.05
Instruction	-	1,657.00	228.00	-	1,429.00	-	-	-	-	-	1,429.00
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	3,732.87	-	2,610.80	-	-	1,122.07	-	-	-	-	1,122.07
Special events	2,207.14	5,382.11	5,744.62	-	-	1,844.63	-	-	-	-	1,844.63
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 7,117.35	\$ 7,982.70	\$ 9,767.30	\$ -	\$ -	\$ 5,332.75	\$ -	\$ -	\$ -	\$ -	\$ 5,332.75

FAYETTE COUNTY SCHOOL DISTRICT
 TATES CREEK HIGH SCHOOL ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES
 Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 85,347.47	\$ 36,384.55	\$ 75,156.83	\$ 22,788.95	\$ 14,614.46	\$ 54,749.68	\$ -	\$ -	\$ -	\$ -	\$ 54,749.68
Instruction	48,273.22	103,313.23	106,066.27	849.91	10,846.16	35,523.93	-	-	-	-	35,523.93
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	48,254.03	216,330.86	229,343.44	4,243.68	3,928.86	35,556.27	-	-	-	-	35,556.27
Special events	1,368.65	29,039.90	30,586.11	1,237.34	500.00	549.78	-	-	-	-	549.78
Athletics	34,763.46	207,324.13	201,737.51	9,465.74	16,811.98	33,006.84	-	-	-	-	33,006.84
Non-profit	-	61,783.24	69,896.08	8,205.79	92.95	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	Total	\$ 217,996.83	\$ 654,175.91	\$ 712,786.24	\$ 46,794.41	\$ 159,396.50	\$ -	\$ -	\$ -	\$ -	\$ 159,386.50

FAYETTE COUNTY SCHOOL DISTRICT

BEAUMONT MIDDLE SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002		(Interfund Transfers)		Cash Balances June 30, 2003		Accounts Receivable June 30, 2003		Accounts Payable June 30, 2003		Fund Balances June 30, 2003	
	To	From	To	From	To	From	To	From	To	From		
General	\$ 18,777.70	\$ 49,204.61	\$ 66,424.38	\$ 6,835.41	\$ 1,610.47	\$ 6,782.87	\$ -	\$ -	\$ 150.00	\$ -	\$ 6,632.87	
Instruction	27,793.79	186,351.13	195,420.88	13,413.06	4,795.03	27,339.07	-	-	373.88	-	26,965.19	
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-	
Accommodation	-	-	-	-	-	-	-	-	-	-	-	
Special events	4,186.58	74,968.07	65,362.27	-	11,247.43	2,544.95	-	-	-	-	2,544.95	
Athletics	9,051.25	23,790.96	24,314.84	277.94	728.84	8,076.47	-	-	-	-	8,076.47	
Non-profit	1,662.05	10,643.00	10,026.59	-	2,141.64	136.82	-	-	136.82	(0.00)		
Bookstore	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	
Bad checks	-	-	-	-	-	-	-	-	-	-	-	
Library	-	-	-	-	-	-	-	-	-	-	-	
Coke/Pepsi												
Total	\$ 61,471.37	\$ 344,957.77	\$ 361,548.96	\$ 20,526.41	\$ 44,880.18	\$ -	\$ -	\$ -	\$ 660.70	\$ 44,219.48		

FAYETTE COUNTY SCHOOL DISTRICT

BRYAN STATION MIDDLE SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 5,706.14	\$ 9,962.03	\$ 10,403.18	\$ 503.23	\$ 4,800.87				\$ 4,800.87
Instruction	14,685.25	69,979.48	69,822.78	556.31	15,398.26				15,398.26
School council instruction funds	-	-	-	-	-				-
Accommodation	10,363.72	38,582.06	37,851.22	37.06	129.25	11,202.37			11,202.37
Special events	258.29	26,544.25	24,222.92	-	-	2,579.62			2,579.62
Athletics	7,428.51	13,310.78	13,323.81	2,493.90	2,493.90	7,415.48			7,415.48
Non-profit	-	880.00	-	-	-	-			-
Bookstore	-	-	-	-	-	-			-
Miscellaneous	-	-	-	-	-	-			-
Bad checks	-	-	-	-	-	-			-
Library	-	-	-	-	-	-			-
Coke/Pepsi	-	-	-	-	-	-			-
Total	\$ 38,441.91	\$ 159,258.60	\$ 156,303.91	\$ 3,590.50	\$ 41,396.60	\$ -			\$ 41,396.60

FAYETTE COUNTY SCHOOL DISTRICT
 CRAWFORD MIDDLE SCHOOL ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002	Receipts	Disbursements	(Interfund Transfers)	Cash Balances June 30, 2003	Accounts Receivable June 30, 2003	Accounts Payable June 30, 2003	Fund Balances June 30, 2003
	To	From	To	From	To	From	Total	
General	\$ 17,670.41	\$ 40,981.81	\$ 43,321.66	\$ 2,501.16	\$ 2,313.68	\$ 15,518.04	\$ -	\$ 15,518.04
Instruction	28,214.44	36,728.95	44,359.89	3,443.87	-	24,027.37	-	24,027.37
School council instruction funds	-	-	-	-	-	-	-	-
Accommodation	10,933.32	10,446.94	12,548.03	443.91	4,077.22	5,198.92	-	5,198.92
Special events	1,090.47	194.55	1,154.51	-	130.51	-	-	-
Athletics	5,866.50	26,714.75	23,581.33	175.90	171.93	9,003.89	-	9,003.89
Non-profit	-	10,089.50	10,218.00	128.50	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-
Total	\$ 63,775.14	\$ 125,156.50	\$ 135,183.42	\$ 6,693.34	\$ 6,693.34	\$ 53,748.22	\$ -	\$ 53,748.22

FAYETTE COUNTY SCHOOL DISTRICT

JESSIE M. CLARK MIDDLE SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 12,800.27	\$ 8,756.53	\$ 9,055.71	\$ 2,521.27	\$ 9,981.82				\$ 9,981.82	
Instruction	28,654.97	134,707.30	144,831.76	9,229.42		27,759.93				27,759.93
School council Instruction funds										
Accommodation	2,058.25	7,450.92	7,892.40	341.18		1,957.95				1,957.95
Special events	13,168.55	68,759.56	60,224.42		9,267.11	12,436.58				12,436.58
Athletics	16,555.42	42,391.37	41,935.52	2,344.78		19,355.05				19,355.05
Non-profit		10,635.50	10,508.50		127.00					
Bookstore										
Miscellaneous										
Bad checks										
Library										
Coke/Pepsi										
Total	\$ 73,237.46	\$ 272,701.18	\$ 274,447.31	\$ 11,915.38	\$ 11,915.38	\$ 71,491.33	\$ -	\$ -	\$ 71,491.33	

FAYETTE COUNTY SCHOOL DISTRICT

LEESTOWN MIDDLE SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 7,929.47	\$ 14,563.51	\$ 12,841.94	\$ 1,015.18	\$ 10,666.22	\$ 1,113.48	\$ -	\$ -	\$ 11,779.70	
Instruction	6,535.68	50,504.60	50,218.95	-	2,054.16	4,767.17	-	-	-	4,767.17
School council instruction funds	-	-	-	-	-	-	-	-	-	-
Accommodation	3,718.10	19,876.09	20,095.86	585.95	-	4,084.28	-	-	-	4,084.28
Special events	5,285.88	32,981.49	33,786.31	453.03	-	4,934.09	-	155.92	4,778.17	
Athletics	10,975.21	11,002.99	11,531.07	-	10,447.13	-	-	-	-	10,447.13
Non-profit	-	7,246.39	6,915.13	-	-	331.26	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi										
Total	\$ 34,444.34	\$ 136,175.07	\$ 135,389.26	\$ 2,054.16	\$ 35,230.15	\$ 1,113.48	\$ 487.18	\$ 35,856.45		

FAYETTE COUNTY SCHOOL DISTRICT**LEXINGTON TRADITIONAL MAGNET SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

	Cash Balances <u>July 1, 2002</u>	Receipts	Disbursements	(Interfund Transfers)		Cash Balances <u>June 30, 2003</u>	Accounts Receivable <u>June 30, 2003</u>	Accounts Payable <u>June 30, 2003</u>	Fund Balances <u>June 30, 2003</u>
				To	From				
Accounts:									
General	\$ 12,299.73	\$ 23,125.68	\$ 29,282.93	\$ 5,480.25	\$ 0.50	\$ 11,622.23	\$ 58.50	\$ 161.40	\$ 11,519.33
Instruction	182.58	3,276.65	2,949.54	-	-	509.69	10.00	-	519.69
School council instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	24,496.16	74,806.28	70,053.64	0.50	2,588.08	26,661.22	-	1,730.36	24,930.37
Special events	685.00	8,943.00	6,179.50	-	2,563.50	885.00	-	-	885.00
Athletics	5,539.60	18,432.39	20,905.47	944.33	-	4,010.85	-	-	4,010.85
Non-profit	900.49	3,275.00	1,270.81	-	1,273.00	1,631.68	-	1,631.68	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coker/Pepsi									
Total	<u>\$ 44,103.56</u>	<u>\$ 131,959.00</u>	<u>\$ 130,541.89</u>	<u>\$ 6,425.08</u>	<u>\$ 45,320.67</u>	<u>\$ 68.50</u>	<u>\$ 3,523.93</u>	<u>\$ 41,865.24</u>	

FAVETTE COUNTY SCHOOL DISTRICT

MORTON MIDDLE SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	Disbursements	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 9,830.87	\$ 11,413.75	\$ 31,839.91	\$ 28,381.04	\$ -	\$ 17,785.75	\$ -	\$ -	\$ -	\$ -	\$ 17,785.75
Instruction	12,428.30	42,555.12	47,609.89	-	-	7,373.53	-	-	-	-	7,373.53
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	13,258.32	51,670.98	48,873.00	13.50	-	16,069.80	-	-	-	-	16,069.80
Special events	7,376.70	79,851.73	58,395.86	-	28,381.04	451.53	-	-	-	-	451.53
Athletics	4,860.68	38,110.93	37,979.08	-	-	4,992.53	-	-	-	-	4,992.53
Non-profit	-	14,809.50	14,596.00	-	13.50	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	<u>\$ 47,754.87</u>	<u>\$ 238,212.01</u>	<u>\$ 239,293.74</u>	<u>\$ 28,394.54</u>	<u>\$ 28,394.54</u>	<u>\$ 46,673.14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,673.14</u>
Total											

FAYETTE COUNTY SCHOOL DISTRICT

SOUTHERN MIDDLE SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002	Receipts	(Intertfund Transfers)		Cash Balances June 30, 2003	Accounts Receivable June 30, 2003	Accounts Payable June 30, 2003	Fund Balances June 30, 2003
			To	From				
General	\$ 50,725.35	\$ 7,648.78	\$ 25,690.23	\$ 35,471.73	\$ 37,794.63	\$ 30,361.00	\$ -	\$ 30,361.00
Instruction	10,717.57	74,855.89	74,144.60	14,023.99	6,085.42	19,357.43	-	19,357.43
School council instruction funds	-	-	-	-	-	-	-	-
Accommodation	7,768.58	28,466.65	26,878.33	205.93	3,337.70	6,225.13	-	6,225.13
Special events	4,915.12	54,349.34	37,972.59	-	2,277.97	19,013.90	-	19,013.90
Athletics	5,725.59	13,081.37	12,962.53	2,596.61	2,802.54	5,638.50	-	5,638.50
Non-profit	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Coke/Pepsi	Total	\$ 79,852.21	\$ 178,402.03	\$ 177,648.28	\$ 52,298.26	\$ 52,298.26	\$ 80,605.96	\$ 80,605.96

FAYETTE COUNTY SCHOOL DISTRICT

TATES CREEK MIDDLE SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 7,016.39	\$ 8,559.24	\$ 4,713.19	\$ 1,368.25	\$ 3,618.75	\$ 8,631.94	\$ -	\$ -	\$ 8,631.94	
Instruction	9,737.10	57,288.26	56,613.53	3,521.62	3,120.48	10,812.97	-	-	-	10,812.97
School council instruction funds	-						-	-	-	-
Accommodation	3,797.26	6,428.12	7,468.51	230.65	106.40	2,881.12	-	-	-	2,881.12
Special events	2,146.64	11,138.05	9,769.28	-	567.39	2,948.02	-	-	-	2,948.02
Athletics	10,092.10	32,198.20	36,109.79	5,220.52	2,043.02	9,358.01	-	-	-	9,358.01
Non-profit	1,896.00	5,523.21	6,047.00	63.00	968.00	467.21	-	-	-	467.21
Bookstore	599.87	1,326.75	1,201.22	-	-	725.40	-	-	-	725.40
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-
Coker/Pepsi	-									
Total	\$ 35,285.36	\$ 122,461.83	\$ 121,922.52	\$ 10,424.04	\$ 10,424.04	\$ 35,624.67	\$ -	\$ -	\$ 467.21	\$ 35,357.46

FAYETTE COUNTY SCHOOL DISTRICT

WINBURN MIDDLE SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	Accounts Receivable	June 30, 2003	Accounts Payable
General	\$ 1,897.41	\$ 11,028.38	\$ 12,671.35	\$ 1,239.29	\$ 435.29	\$ 1,058.44	\$ 472.30	\$ (2,568.28)
Instruction	15,075.10	154,331.80	145,374.68	4,637.46	5,178.90	23,490.58	-	23,490.58
School council instruction funds	-	-	-	-	-	-	-	-
Accommodation	1,966.06	12,859.64	12,727.66	260.00	591.65	1,766.39	-	1,766.39
Special events	-	-	-	-	-	-	-	-
Athletics	3,005.55	21,258.21	20,573.30	1,363.42	1,363.42	3,690.46	-	3,690.46
Non-profit	-	9,348.00	9,612.00	264.00	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-
Miscellaneous	-	394.00	199.09	-	194.91	-	-	-
Bad checks	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Coker/Pepsi	Total	\$ 21,944.12	\$ 209,220.03	\$ 201,158.28	\$ 7,764.17	\$ 7,764.17	\$ 30,005.87	\$ 472.30
								\$ 4,099.02
								\$ 26,379.15

FAYETTE COUNTY SCHOOL DISTRICT

THE ACADEMY AT LEXINGTON SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002		Receipts		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2003		Accounts Receivable June 30, 2003		Accounts Payable June 30, 2003		Fund Balances June 30, 2003	
	To	From	To	From	To	From	To	From	To	From	To	From	To	From	To	From
General	\$ 192.25	\$ 647.49	\$ 513.34	\$ 1,330.52	\$ 1,656.92	\$ 834.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,490.92
Instruction	717.12	10,257.77	9,159.52	# 1,330.52	484.85	-	-	-	-	-	-	-	-	-	-	484.85
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coker/Pepsi	\$ 909.37	\$ 10,905.26	\$ 9,672.86	\$ 1,330.52	\$ 1,330.52	\$ 2,141.77	\$ 834.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,975.77
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FAYETTE COUNTY SCHOOL DISTRICT

ARLINGTON ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002		Receipts		(Interfund Transfers)		Cash Balances June 30, 2003		Accounts Receivable June 30, 2003		Accounts Payable June 30, 2003		Fund Balances June 30, 2003
	To	From	Disbursements	To	From	Disbursements	To	From	Disbursements	To	From		
General	\$ 654.36		\$ 1,803.33	\$ 2,265.39		\$ 671.96	\$ 783.67		\$ 80.59			\$ 80.59	
Instruction	8,735.08		6,787.65	14,360.53		1,355.80	291.54		2,207.46			2,207.46	
School council instruction funds	-		-	-		-	-		-			-	
Accommodation	291.17		-	23.49		-	147.53		120.15			120.15	
Special events	91.96		7,638.73	6,913.14		5.97	823.52		-			-	
Athletics	-		-	-		-	-		-			-	
Non-profit	-		-	-		-	-		-			-	
Bookstore	-		-	-		-	-		-			-	
Miscellaneous	3,489.11		964.12	3,492.18		11.53	-	972.58	-			972.58	
Bad checks	-		-	-		-	-	-	-			-	
Library	-		-	-		-	-	-	-			-	
Coke/Pepsi	-		-	-		-	-	-	-			-	
Total	\$ 13,261.68		\$ 17,173.83	\$ 27,054.73		\$ 2,046.26	\$ 2,046.26		\$ 3,380.78			\$ 3,380.78	

FAYETTE COUNTY SCHOOL DISTRICT

ASHLAND ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002		Disbursements		(Interfund Transfers)		Cash Balances June 30, 2003		Accounts Receivable June 30, 2003		Accounts Payable June 30, 2003		Fund Balances June 30, 2003	
	To	From	To	From	To	From	To	From	To	From	To	From	To	From
General	\$ 9,701.40	\$ 4,735.35	\$ 3,863.78	\$ 3,854.13	\$ -	\$ -	\$ 10,572.97	\$ -	\$ 305.00	\$ -	\$ 10,267.97	\$ -	2,063.52	\$ -
Instruction	4,145.65	1,772.00	-	-	-	-	-	-	-	-	-	-	-	-
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation	202.13	572.11	553.99	-	-	-	220.26	-	-	-	-	-	-	220.26
Special events	-	1,411.18	1,051.45	-	-	-	359.73	-	-	-	-	-	-	359.73
Athletics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	684.00	684.00	-	-	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	\$ 14,049.18	\$ 9,174.64	\$ 10,007.35	\$ -	\$ -	\$ 13,216.47	\$ -	\$ -	\$ 305.00	\$ -	\$ 12,911.47	\$ -	-	-
Total														

FAYETTE COUNTY SCHOOL DISTRICT

ATHENS ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances			(Interfund Transfers)			Accounts Receivable			Fund Balances	
	July 1, 2002	Receipts	Disbursements	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 11,613.47	\$ 7,657.60	\$ 6,636.15	\$ 711.75		\$ 13,346.67	\$ -	\$ -	\$ -	\$ 13,346.67	
Instruction	2,590.68	5,123.27	6,037.46	1,114.56		2,791.05					2,791.05
School council Instruction funds	-	-	-	-		-					-
Accommodation	648.50	891.19	288.74			1,250.95					1,250.95
Special events	-	8,071.12	6,244.81			1,826.31					-
Athletics	-	-	-			-					-
Non-profit	-	7,139.00	7,139.00			-					-
Bookstore	-	-	-			-					-
Miscellaneous	-	-	-			-					-
Bad checks	-	-	-			-					-
Library	-	-	-			-					-
Coker/Pepsi											
Total	\$ 14,852.65	\$ 28,882.18	\$ 26,346.16	\$ 1,826.31	\$ 17,368.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,388.67

FAYETTE COUNTY SCHOOL DISTRICT

BOOKER T. WASHINGTON ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances			Disbursements			(Interfund Transfers)			Cash Balances			Accounts Receivable			Accounts Payable			Fund Balances			
	July 1, 2002		Receipts		To	From		June 30, 2003		June 30, 2003		June 30, 2003		June 30, 2003		June 30, 2003		June 30, 2003		June 30, 2003		
General	\$ 2,203.85	\$ 7,653.99		\$ 7,130.06	\$ 1,350.54	\$ 1,274.92	\$ 2,803.40	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 2,603.40			
Instruction	3,974.36	8,089.80		8,970.16	1,174.08	977.45	3,290.63													3,290.63		
School council Instruction funds	-	-		-	-	-	-													-	-	
Accommodation	7,219.82	456.50	491.38	-	-	-	-													7,184.94		
Special events	497.67	2,859.50	2,855.00	-	-	272.25	229.92													229.92		
Athletics	-	-	-	-	-	-	-												-	-		
Non-profit	-	13,792.00	13,600.00	-	-	-	192.00												192.00			
Bookstore	-	-	-	-	-	-	-												-	-		
Miscellaneous	-	-	-	-	-	-	-												-	-		
Bad checks	-	-	-	-	-	-	-												-	-		
Library	-	-	-	-	-	-	-												-	-		
Coke/Pepsi																						
Total	\$ 13,895.70	\$ 32,351.79	\$ 33,046.60	\$ 2,524.62	\$ 2,524.62	\$ 13,700.89	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 192.00	\$ 13,508.89		

FAYETTE COUNTY SCHOOL DISTRICT

BRECKINRIDGE ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 2,925.54	\$ 2,220.09	\$ 2,615.96	\$ -	\$ 2,529.67	\$ -	\$ 319.37	\$ -	\$ 2,210.30	\$ -	2,020.30	
Instruction	2,122.60	703.51	572.56	-	233.25	2,020.30	-	-	-	-	-	
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-	
Accommodation	4,050.03	14,699.16	15,676.99	1,393.55	865.05	3,600.70	-	-	-	-	3,600.70	
Special events	3,633.22	14,330.24	4,372.50	-	295.25	13,295.71	-	-	-	-	13,295.71	
Athletics	-	-	-	-	-	-	-	-	-	-	-	
Non-profit	-	-	-	-	-	-	-	-	-	-	-	
Bookstore	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	
Bad checks	-	-	-	-	-	-	-	-	-	-	-	
Library	-	-	-	-	-	-	-	-	-	-	-	
Coke/Pepsi												
Total	\$ 12,731.39	\$ 31,953.00	\$ 23,238.01	\$ 1,393.55	\$ 21,446.38	\$ -	\$ 319.37	\$ -	\$ 21,127.01	\$ -		

FAYETTE COUNTY SCHOOL DISTRICT

CARDINAL VALLEY ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 3,288.14	\$ 5,577.80	\$ 10,907.32	\$ 3,404.86	\$ 485.97	\$ 877.51	\$ 88.00	\$ 3,880.00	\$ (2,914.49)	-
Instruction	2,054.01	15,234.64	11,546.46	2,770.66	2,396.26	6,126.59	-	-	-	6,126.59
School council instruction funds	-	-	-	-	-	-	-	-	-	-
Accommodation	3,117.24	3,015.50	4,773.96	-	-	810.36	548.42	-	-	548.42
Special events	320.25	32,938.08	29,294.54	989.91	3,482.84	1,470.86	-	-	-	1,470.86
Athletics	-	-	-	-	-	-	-	-	-	-
Non-profit	-	616.00	616.00	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	\$ 8,779.64	\$ 57,382.02	\$ 57,138.28	\$ 7,165.43	\$ 7,165.43	\$ 9,023.38	\$ 88.00	\$ 3,880.00	\$ 5,231.38	-
Total										

FAYETTE COUNTY SCHOOL DISTRICT
 CASSIDY ELEMENTARY SCHOOL ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES
 Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 7,992.43	\$ 5,896.66	\$ 10,503.94	\$ 3,177.77	\$ -	\$ 6,352.92	\$ -	\$ -	\$ -	\$ -	\$ 6,352.92
Instruction	-	14,357.53	14,162.81	-	408.49	\$ 386.23	-	-	-	-	386.23
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	6,711.22	82,848.72	63,458.59	-	415.63	25,685.72	-	-	-	-	25,685.72
Special events	-	6,147.00	4,478.00	-	1,669.00	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	1,211.64	526.99	-	684.65	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	\$ 110,851.56	\$ 93,130.33	\$ 3,177.77	\$ 3,177.77	\$ 32,424.87	\$ -	\$ -	\$ -	\$ -	\$ 32,424.87
Total	\$ 14,703.65										

FAYETTE COUNTY SCHOOL DISTRICT

CLAYS MILL ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances <u>July 1, 2002</u>		(Interfund Transfers)		Cash Balances <u>June 30, 2003</u>		Accounts Receivable <u>June 30, 2003</u>		Accounts Payable <u>June 30, 2003</u>		Fund Balances <u>June 30, 2003</u>	
	Receipts	Disbursements	To	From	June 30, 2003	From	\$	\$	\$	\$	\$	\$
General	\$ 17,172.62	\$ 12,672.65	\$ 25,404.63	\$ 5,143.92	\$ 9,587.56							\$ 9,587.56
Instruction	1,992.44	37,674.08	37,628.79		451.10	1,586.63						1,586.63
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation	1,915.86	2,361.78	1,585.25		48.08	2,644.31						2,644.31
Special events	484.70	28,853.43	24,202.16		4,644.74	491.23						491.23
Athletics	-	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	5,088.00	5,088.00		-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi												
Total	\$ 21,565.62	\$ 86,649.94	\$ 93,905.83	\$ 5,143.92	\$ 5,143.92	\$ 14,309.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,309.73

FAYETTE COUNTY SCHOOL DISTRICT
DEEP SPRINGS ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002		(Interfund Transfers)		Cash Balances June 30, 2003		Fund Balances June 30, 2003	
	Receipts	Disbursements	To	From	June 30, 2003	June 30, 2003	Accounts Payable June 30, 2003	Accounts Receivable June 30, 2003
General	\$ 1,659.36	\$ 9,122.83	\$ 12,968.79	\$ 7,565.26	\$ -	\$ 5,378.66	\$ 110.16	\$ 425.00
Instruction	1,952.07	13,093.90	9,161.25	-	896.21	4,988.51	-	1,481.25
School council instruction funds	-	-	-	-	-	-	-	-
Accommodation	4,934.43	14,961.63	14,871.25	300.19	-	5,325.00	-	-
Special events	3,400.51	12,802.54	8,838.55	-	6,969.24	395.26	-	-
Athletics	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-
Bookstore	109.54	17.45	-	-	126.99	-	-	126.99
Miscellaneous	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Coke/Pepsi	<u>\$ 12,055.91</u>	<u>\$ 49,998.35</u>	<u>\$ 45,839.84</u>	<u>\$ 7,865.45</u>	<u>\$ 7,865.45</u>	<u>\$ 16,214.42</u>	<u>\$ 110.16</u>	<u>\$ 1,906.25</u>
Total								<u>\$ 14,418.33</u>

FAYETTE COUNTY SCHOOL DISTRICT

DIXIE MAGNET SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	Disbursements	To	From	June 30, 2003	June 30, 2003	\$	\$	June 30, 2003	
General	\$ 13,056.29	\$ 6,246.81	\$ 19,434.10	\$ 5,040.45	\$	\$ 4,909.45	\$	\$	\$	\$ 4,909.45	4,144.76
Instruction	3,059.40	18,790.87	17,705.51	-	-	4,144.76	-	-	-	-	-
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	3,082.43	4,861.51	5,923.91	1,343.54	-	3,363.57	-	-	-	-	3,353.57
Special events	-	22,921.32	16,537.33	-	6,383.99	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	1,447.16	799.84	-	-	-	2,247.00	-	-	-	-	2,247.00
Total	\$ 20,645.28	\$ 53,610.35	\$ 59,600.85	\$ 6,383.99	\$ 6,383.99	\$ 14,654.78	\$	\$	\$	\$	\$ 14,654.78

FAYETTE COUNTY SCHOOL DISTRICT**GARDEN SPRINGS ELEMENTARY SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 32,415.42	\$ 17,396.82	\$ 33,429.15	\$ 2,033.65	\$ 2,791.97	\$ 15,624.67					\$ 15,624.67
Instruction	487.45	17,380.12	18,856.84	758.42		289.15					289.15
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	-	1,022.08	14,652.01	14,030.80		1,643.29					1,643.29
Special events	-	-	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	90.00	90.00		-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi											
Total	\$ 33,924.95	\$ 60,018.95	\$ 66,386.79	\$ 2,791.97	\$ 2,791.97	\$ 17,557.11	\$ -	\$ -	\$ -	\$ -	\$ 17,557.11

FAYETTE COUNTY SCHOOL DISTRICT

GLENDOVER ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 6,478.24	\$ 11,955.15	\$ 9,992.98	\$ 4,501.87	\$ 8,440.40	\$ 51.84	\$ 52.83	\$ 8,439.4f	\$ 6,556.00	\$ 4,149.69		
Instruction	5,137.91	34,698.49	29,135.71	4,206.86	4,206.86	-	-	-	-	-		
School council instruction funds	-	-	-	-	-	-	-	-	-	-		
Accommodation	1,429.90	7,004.53	7,736.45	-	-	697.98	-	-	-	-	697.98	
Special events	-	-	-	-	-	-	-	-	-	-		
Athletics	-	-	-	-	-	-	-	-	-	-		
Non-profit	-	3,858.00	3,858.00	-	-	-	-	-	-	-		
Bookstore	-	-	-	-	-	-	-	-	-	-		
Miscellaneous	-	-	-	-	-	-	-	-	-	-		
Bad checks	-	-	-	-	-	-	-	-	-	-		
Library	-	-	-	-	-	-	-	-	-	-		
Coke/Pepsi												
Total	\$ 13,046.05	\$ 57,516.17	\$ 50,718.15	\$ 8,708.73	\$ 8,708.73	\$ 19,844.07	\$ 51.84	\$ 6,606.83	\$ 13,287.08			

FAYETTE COUNTY SCHOOL DISTRICT**HARRISON ELEMENTARY SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 8,098.89	\$ 13,918.94	\$ 16,403.53	\$ 3,136.91	\$ 1,254.79	\$ 7,496.42	\$ -	\$ -	\$ 7,496.42	12,022.16
Instruction		12,701.63	16,528.88	15,708.36		1,500.00	12,022.15			-
School council instruction funds										-
Accommodation	1,625.78	2,069.27	2,151.73			382.12	1,161.20			1,161.20
Special events	-	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi										
Total	\$ 22,426.30	\$ 32,517.09	\$ 34,263.62	\$ 3,136.91	\$ 3,136.91	\$ 20,679.77	\$ -	\$ -	\$ 20,679.77	

FAYETTE COUNTY SCHOOL DISTRICT**JAMES LANE ALLEN ELEMENTARY SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002			(Interfund Transfers)			Cash Balances June 30, 2003			Fund Balances June 30, 2003	
	Receipts	Disbursements	To	From	Accounts Receivable June 30, 2003	Cash Balances June 30, 2003	Accounts Payable June 30, 2003	Accounts Payable June 30, 2003	Accounts Payable June 30, 2003		
General	\$ 16,925.95	\$ 17,209.30	\$ 18,066.11	\$ 1,253.68	\$ 1,038.05	\$ 15,031.09	\$ -	\$ -	\$ -	\$ 15,031.09	4,315.05
Instruction	6,362.14	14,254.66	17,565.43	-	-	4,315.05	-	-	-	-	-
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	754.37	6,971.93	7,125.36	60.86	-	661.80	-	-	-	-	661.80
Special events	5,937.44	10,004.35	7,730.00	-	57.13	8,154.66	-	-	-	-	8,154.66
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	2,200.75	2,185.75	-	15.00	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	582.75	345.26	123.63	-	198.96	605.42	-	-	-	-	605.42
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	103.94	30.00	113.64	-	5.40	14.90	-	-	-	-	14.90
Coke/Pepsi	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 30,666.59	\$ 51,026.25	\$ 52,909.92	\$ 1,314.54	\$ 1,314.54	\$ 28,762.92	\$ -	\$ -	\$ -	\$ -	\$ 28,762.92

FAYETTE COUNTY SCHOOL DISTRICT

JOHNSON ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	\$	June 30, 2003	\$	June 30, 2003	\$	
General	\$ 1,153.58	\$ 5,096.67	\$ 3,011.93	\$ 1,721.63	\$ 599.73	\$ 4,360.22	\$ 1,659.26	\$ -	\$ -	\$ -	\$ 4,360.22
Instruction	1,525.39	2,624.26	2,676.42	186.03	-	-	-	-	-	52.00	1,607.26
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	17,188.47	3,881.35	7,837.66	-	71.43	13,160.73	-	-	-	258.00	12,902.73
Special events	-	3,039.00	1,862.50	-	1,156.50	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	4,464.00	4,384.00	-	80.00	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	Total	\$ 19,867.44	\$ 19,105.28	\$ 19,792.51	\$ 1,907.66	\$ 1,907.66	\$ 19,180.21	\$ -	\$ 310.00	\$ 18,870.21	

FAYETTE COUNTY SCHOOL DISTRICT**JULIA R. EWAN ELEMENTARY SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances			(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	Disbursements	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 14,142.55	\$ 39,200.53	\$ 41,667.54	\$5,078.25	\$ 6,060.48	\$ 10,693.31	\$ -	\$ -	\$ -	\$ 10,693.31
Instruction	2,795.76	28,421.99	27,559.50	2,349.23	1,367.00	4,660.48	-	-	-	4,660.48
School council Instruction funds	-	-	-	-	-	-	-	-	-	-
Accommodation	-	-	2,320.00	-	-	-	2,320.00	-	-	-
Special events	-	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-
Non-profit	-	2,248.00	2,248.00	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	\$ 16,938.31	\$ 72,190.52	\$ 71,455.04	\$7,427.48	\$ 7,427.48	\$ 17,673.79	\$ -	\$ -	\$ -	\$ 17,673.79
Total										

FAYETTE COUNTY SCHOOL DISTRICT

JULIUS MARKS ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 8,366.15	\$ 3,366.30	\$ 6,810.79	\$ 4,561.20	\$ 334.56	\$ 9,148.30	\$ -	\$ 1,354.43	\$ 7,793.87	2,230.35
Instruction	2,579.08	6,947.40	7,296.13	-	-	2,230.35	-	-	-	-
School council instruction funds	-	-	-	-	-	-	-	-	-	-
Accommodation	2,616.49	7,909.91	7,123.13	23.86	-	3,427.13	-	-	-	3,427.13
Special events	-	10,437.00	6,186.50	4,260.50	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-
Non-profit	-	225.00	225.00	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-
Coker/Pepsi	<u>\$ 13,561.72</u>	<u>\$ 28,885.61</u>	<u>\$ 27,641.55</u>	<u>\$ 4,585.06</u>	<u>\$ 14,605.78</u>	<u>\$ -</u>	<u>\$ 1,354.43</u>	<u>\$ 13,451.35</u>	<u>\$ -</u>	<u>\$ -</u>
Total										

FAYETTE COUNTY SCHOOL DISTRICT

LANSDOWNE ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	Accounts Receivable June 30, 2003	Accounts Payable June 30, 2003	June 30, 2003
General	\$ 11,123.10	\$ 16,638.92	\$ 16,890.60	\$1,357.88	\$2,050.40	\$ 10,670.90	\$ -	\$ 10,670.90
Instruction	2,023.80	35,061.43	32,465.12	3,026.20	2,833.68	4,811.63	-	4,811.63
School council instruction funds	-	-	-	-	-	-	-	-
Accommodation	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-
Non-profit	-	480.00	480.00	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Coker/Pepsi	Total	\$ 13,146.90	\$ 52,180.35	\$ 49,844.72	\$ 4,984.08	\$ 15,482.53	\$ -	\$ 15,482.53

FAYETTE COUNTY SCHOOL DISTRICT

LINLEE ELEMENTARY SCHOOL ACTIVITY FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash (deficit) Balances July 1, 2002		Receipts		Disbursements		(Interfund Transfers)		Cash (deficit) Balances June 30, 2003		Accounts Receivable June 30, 2003		Accounts Payable June 30, 2003		Fund (deficit) Balances June 30, 2003	
	To	From	To	From	To	From	To	From	To	From	To	From	To	From	To	From
General	\$ 15,347.08		\$ 11,176.13		\$ 7,650.77		\$ -	\$ 682.56	\$ 18,188.88		\$ -	\$ -	\$ -	\$ -	\$ 18,188.88	
Instruction	1,337.66		7,013.11		6,161.53		683.51	-	2,872.75		-	-	-	-	2,872.75	
School council instruction funds	12.95		-		-		-	12.95	-	-	-	-	-	-	-	
Accommodation	0.09		-		-		-	-	-	0.09	-	-	-	-	0.09	
Special events	-		9,315.06		9,314.49		-	-	0.57	-	-	-	-	-	0.57	0.57
Athletics	-		-		-		-	-	-	-	-	-	-	-	-	
Non-profit	-		1,405.32		1,279.32		-	-	126.00	-	-	126.00	-	-	-	
Bookstore	-		-		-		-	-	-	-	-	-	-	-	-	
Miscellaneous	-		-		-		-	-	-	-	-	-	-	-	-	
Bad checks	(36.00)		24.00		-		12.00	-	-	-	-	-	-	-	-	
Library	-		-		-		-	-	-	-	-	-	-	-	-	
Coke/Pepsi	-		-		-		-	-	-	-	-	-	-	-	-	
Total	\$ 16,661.78		\$ 28,932.62		\$ 24,406.11		\$ 695.51	\$ 695.51	\$ 21,188.29	\$ -	\$ -	\$ 126.00		\$ 126.00	\$ 21,062.29	

FAYETTE COUNTY SCHOOL DISTRICT

MARY TODD ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 4,780.55	\$ 7,077.71	\$ 2,469.78	\$ 1,322.34	\$ 8,066.14	\$ 71.28	\$ 424.33	\$ 7,713.09	1,537.48
Instruction	3,089.20	10,056.70	12,950.76	1,322.34	-	-	-	-	-
School council instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	-	1,634.72	-	-	-	-	1,634.72	-	-
Special events	-	4,394.00	3,688.50	-	-	705.50	-	-	1,634.72
Athletics	-	-	-	-	-	-	-	-	-
Non-profit	-	54.00	54.00	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coke/Pepsi									
Total	\$ 7,869.75	\$ 23,217.13	\$ 19,143.04	\$ 1,322.34	\$ 11,943.84	\$ 71.28	\$ 424.33	\$ 11,560.79	

FAYETTE COUNTY SCHOOL DISTRICT

MAXWELL ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	From	June 30, 2003	To	June 30, 2003		
General	\$ 8,492.26	\$ 4,909.65	\$ 8,635.76	\$ 1,047.60	\$ 5,813.75	\$ 3,556.26	\$ 112.61	\$ 5,701.14			3,556.26
Instruction	896.48	26,627.27	28,094.96	4,127.47	-	-	-	-	-	-	-
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	3,292.32	-	-	-	3,292.32	-	-	-	-	-	-
Special events	-	6,683.00	4,800.25	-	1,882.75	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coker/Pepsi											
Total	\$ 12,681.06	\$ 38,219.92	\$ 41,530.97	\$ 5,175.07	\$ 5,175.07	\$ 9,370.01	\$ 112.61	\$ 9,257.40			

FAYETTE COUNTY SCHOOL DISTRICT

MEADOWTHORPE ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 8,225.37	\$ 14,704.14	\$ 18,742.67	\$ 8,626.33	\$ 1,382.56	\$ 11,430.61	\$ -	\$ -	\$ 11,430.61
Instruction	4,464.88	34,514.93	33,531.37	-	789.95	4,658.49	-	-	4,658.49
School council instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	2,243.44	5,240.13	5,918.19	-	-	1,565.38	-	-	1,565.38
Special events	-	25,853.50	19,399.68	-	6,453.82	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-	-
Total	\$ 14,933.69	\$ 80,312.70	\$ 77,591.91	\$ 8,626.33	\$ 8,626.33	\$ 17,554.48	\$ -	\$ -	\$ 17,554.48

FAYETTE COUNTY SCHOOL DISTRICT**MILLCREEK ELEMENTARY SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002	Receipts	(Interfund Transfers)		Cash Balances June 30, 2003	Accounts Receivable June 30, 2003	Accounts Payable June 30, 2003	Fund Balances June 30, 2003
			To	From				
General	\$ 4,674.12	\$ 31,374.86	\$ 22,998.71	\$13,143.52	\$11,955.02	\$ 14,237.77	\$ 788.52	\$ 13,449.25
Instruction	12,158.71	3,670.75	8,463.26	7,656.44	1,557.11	13,465.53	-	13,465.53
School council instruction funds	-	-	-	-	-	-	-	-
Accommodation	3,946.87	7,650.19	6,731.45	-	4,866.61	-	-	-
Special events	1,987.54	16,814.22	16,380.54	-	2,421.22	-	-	-
Athletics	-	-	-	-	-	-	-	-
Non-profit	-	10,561.00	10,561.00	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-
Total	\$ 22,767.24	\$ 70,071.02	\$ 65,134.96	\$20,799.96	\$20,799.96	\$ 27,703.30	\$ 788.52	\$ 26,914.78

FAYETTE COUNTY SCHOOL DISTRICT

NORTHERN ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances <u>July 1, 2002</u>		Receipts		(Interfund Transfers)		Cash Balances <u>June 30, 2003</u>		Accounts Receivable <u>June 30, 2003</u>		Accounts Payable <u>June 30, 2003</u>		Fund Balances <u>June 30, 2003</u>	
	To	From	Disbursements	To	From	Cash Balances <u>June 30, 2003</u>	\$	\$	\$	\$	\$	\$	\$	\$
General	\$ 7,748.73	\$ 16,106.87	\$ 14,604.48	\$ 11,778.10	\$ 1,792.37	\$ 9,236.85	\$	\$	\$	\$	\$	\$	\$	\$ 9,236.85
Instruction	2,689.82	-	50.00	39.63	2,679.45	-	-	-	-	-	-	-	-	-
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation	6,182.15	21,014.14	25,821.40	9,459.87	6,797.65	4,037.11	-	-	-	-	-	-	-	4,037.11
Special events	3.90	11,806.74	11,201.27	416.77	387.90	637.24	-	-	-	-	-	-	-	637.24
Athletics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	1,782.58	1,620.00	720.00	756.00	126.58	-	-	-	-	-	-	-	126.58
Bookstore	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	#####	#####	#####	#####	#####	#####	#####	#####
Total	\$ 16,624.60	\$ 50,710.33	\$ 53,297.15	\$ 14,037.78	\$ 126.58	\$ 13,911.20								

FAYETTE COUNTY SCHOOL DISTRICT
 PICADOME ELEMENTARY SCHOOL ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES
 Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003		
General	\$ 13,473.69	\$ 6,835.18	\$ 15,432.09	\$ 6,999.71	\$ -	\$ 11,876.49	\$ -	\$ -	\$ -	\$ 11,876.49	
Instruction	6,918.88	27,065.92	27,004.36	-	17.56	6,982.88	-	-	-	6,962.88	
School council instruction funds	-	-	-	-	-	-	-	-	-	-	
Accommodation	-	-	-	-	-	-	-	-	-	-	
Special events	2,762.75	21,573.25	16,688.18	-	6,982.15	665.67	-	-	-	665.67	
Athletics	-	-	-	-	-	-	-	-	-	-	
Non-profit	-	5,220.00	5,220.00	-	-	-	-	-	-	-	
Bookstore	-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	
Bad checks	-	-	-	-	-	-	-	-	-	-	
Library	-	-	-	-	-	-	-	-	-	-	
Coke/Pepsi	-	-	-	-	-	-	-	-	-	-	
Total	\$ 23,155.32	\$ 60,694.35	\$ 64,344.63	\$ 6,999.71	\$ 6,999.71	\$ 19,505.04	\$ -	\$ -	\$ -	\$ 19,505.04	

FAYETTE COUNTY SCHOOL DISTRICT**ROSA PARKS ELEMENTARY SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances <u>July 1, 2002</u>		(Interfund Transfers)		Cash Balances <u>June 30, 2003</u>		Accounts Payable <u>June 30, 2003</u>		Fund Balances <u>June 30, 2003</u>	
	Receipts	Disbursements	To	From	June 30, 2003	From	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 7,607.41	\$ 5,580.53	\$ 5,123.58	\$ 1,731.76	\$ 6,332.60	\$ -	\$ -	\$ -	\$ 6,332.60	
Instruction	6,374.64	60,824.82	58,781.66	13,540.37	7,137.23	14,820.94	-	-	14,820.94	
School council instruction funds	-	-	-	-	-	-	-	-	-	
Accommodation	686.88	275.00	-	-	961.88	-	-	-	-	
Special events	-	17,622.25	13,912.75	-	3,709.50	-	-	-	-	
Athletics	-	-	-	-	-	-	-	-	-	
Non-profit	-	26.00	26.00	-	-	-	-	-	-	
Bookstore	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	-	
Bad checks	-	-	-	-	-	-	-	-	-	
Library	-	-	-	-	-	-	-	-	-	
Coke/Pepsi	-	-	-	-	-	-	-	-	-	
Total	\$ 14,668.93	\$ 84,328.60	\$ 77,843.99	\$ 13,540.37	\$ 13,540.37	\$ 21,153.54	\$ -	\$ -	\$ 21,153.54	

FAYETTE COUNTY SCHOOL DISTRICT
 RUSSELL ELEMENTARY SCHOOL ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES
 Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	
General	\$ 7,393.53	\$ 5,868.56	\$ 12,197.44	\$ 959.72	\$ 2,024.37	\$ 1,391.99	-	\$ 2,005.37	\$ 1,370.99	\$ 19.00	21.00
Institution	1,430.69	1,317.92	1,356.62	-	0.22	157.58	-	-	-	-	-
School council instruction funds	144.85	12.95	-	-	-	-	-	-	157.58	-	-
Accommodation	-	-	-	-	-	-	-	-	-	-	-
Special events	-	2,860.50	1,901.00	-	959.50	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	108.00	108.00	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 6,968.07	\$ 10,167.93	\$ 15,561.06	\$ 959.72	\$ 959.72	\$ 3,573.94	\$ -	\$ 3,533.94	\$ 40.00	\$ -	-

FAYETTE COUNTY SCHOOL DISTRICT
 RUSSELL CAVE ELEMENTARY SCHOOL ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	Receivable	June 30, 2003		
General	\$ 33,527.79	\$ 18,381.99	\$ 28,957.98	\$ 4,387.44	\$ 5,609.29	\$ 21,729.95	\$ -	\$ 72.60	\$ 21,657.35
Instruction	5,202.13	4,266.55	6,922.52	3,670.49	2,528.29	3,688.36	-	-	3,688.36
School council instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	-	425.00	504.65	79.65	-	0.00	-	-	0.00
Special events	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coke/Pepsi									
Total	\$ 38,729.92	\$ 23,073.54	\$ 36,365.15	\$ 8,137.58	\$ 8,137.58	\$ 25,418.31	\$ -	\$ 72.60	\$ 25,345.71

FAYETTE COUNTY SCHOOL DISTRICT**SCHOOL FOR THE CREATIVE AND PERFORMING ARTS AT BLUEGRASS ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 5,623.10	\$ 1,642.28	\$ 2,012.15	\$ -	\$ 5,253.23	\$ -	\$ -	\$ -	\$ 5,253.23
Instruction	4,597.20	14,114.97	18,716.14	3,277.77	-	3,273.80	-	-	3,273.80
School council instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	702.26	913.20	1,444.45	-	-	-	171.01	-	171.01
Special events	868.83	15,515.40	9,858.25	-	3,277.77	3,244.21	-	-	3,248.21
Athletics	-	-	-	-	-	-	-	-	-
Non-profit	-	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coker/Pepsi									
Total	\$ 11,791.39	\$ 32,185.85	\$ 32,036.99	\$ 3,277.77	\$ 3,277.77	\$ 11,946.25	\$ -	\$ -	\$ 11,946.25

FAYETTE COUNTY SCHOOL DISTRICT

SOUTHERN ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances July 1, 2002			(Interfund Transfers)			Cash Balances June 30, 2003			Accounts Receivable June 30, 2003			Accounts Payable June 30, 2003			Fund Balances June 30, 2003		
	To	From	Receipts	Disbursements	To	From	Receipts	Disbursements	To	From	Receipts	Disbursements	To	From	Receipts	Disbursements	To	From
General	\$ 11,171.44	\$ 17,462.59	\$ 21,655.98	\$ 1,623.56	\$ 4,558.07	\$ 4,043.54	\$ 3,667.05						\$ 4,043.54					\$ 4,043.54
Instruction	6,771.03	23,441.09	27,979.58	1,434.51														3,499.66
School council instruction funds	-	-	-	-														
Accommodation	8.45	-	1,411.01	1,500.00														97.44
Special events	-	14,469.56	7,386.75	-														7,083.81
Athletics	-	-	-	-														
Non-profit	-	-	-	-														
Bookstore	-	-	-	-														
Miscellaneous	-	-	-	-														
Bad checks	-	-	-	-														
Library	-	-	-	-														
Coke/Pepsi																		
Total	\$ 17,950.92	\$ 55,373.24	\$ 58,432.32	\$ 4,558.07	\$ 4,558.07	\$ 14,891.84	\$ -						\$ 167.39					\$ 14,724.45

FAYETTE COUNTY SCHOOL DISTRICT**SQUIRES ELEMENTARY SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	From	June 30, 2003	To	June 30, 2003		
General	\$ 4,149.71	\$ 11,205.32	\$ 7,263.73	\$ 4,492.70	\$ 4,492.70		\$ 8,091.30	\$ 225.00	\$ 225.00		\$ 7,866.30
Instruction	2,249.26	34,931.39	35,112.86	41.77	41.77		2,067.79				2,037.79
School council instruction funds	-	-	-	-	-		-	-	-	-	-
Accommodation	374.70	-	39.60	-	-		335.10	-	-	-	335.10
Special events	-	-	-	-	-		-	-	-	-	-
Athletics	-	-	-	-	-		-	-	-	-	-
Non-profit	-	35.00	35.00	-	-		-	-	-	-	-
Bookstore	-	-	-	-	-		-	-	-	-	-
Miscellaneous	-	-	-	-	-		-	-	-	-	-
Bad checks	-	-	-	-	-		-	-	-	-	-
Library	-	-	-	-	-		-	-	-	-	-
Coke/Pepsi											
Total	\$ 6,773.67	\$ 46,171.71	\$ 42,451.19	\$ 4,534.47	\$ 4,534.47		\$ 10,484.19	\$ 225.00	\$ 225.00		\$ 10,269.19

FAYETTE COUNTY SCHOOL DISTRICT

STONEWALL ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 9,720.53	\$ 24,726.25	\$ 27,579.61	\$ 6,168.62	\$ 15,035.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,035.79
Instruction	450.89	22,454.76	21,472.52	-	-	1,433.13	-	-	-	-	1,433.13
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	9,020.12	41,179.29	35,592.70	-	8,168.62	6,438.09	-	-	-	-	6,438.09
Special events	-	-	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	3,027.00	3,027.00	-	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	\$ 19,191.54	\$ 91,387.30	\$ 87,671.83	\$ 8,168.62	\$ 8,168.62	\$ 22,907.01	\$ -	\$ -	\$ -	\$ -	\$ 22,907.01
Total											

FAYETTE COUNTY SCHOOL DISTRICT**TATES CREEK ELEMENTARY SCHOOL ACTIVITY FUND****SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES**

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	To	From	June 30, 2003	From	June 30, 2003	To	
General	\$ 25,408.85	\$ 21,133.89	\$ 27,105.91	\$ 7,656.03	\$ 7,656.03	\$ 19,436.83	\$	\$ 55.78	\$ 19,381.05
Instruction	422.89	14,421.16	14,790.87	-	-	53.18	-	-	53.18
School council instruction funds	-	-	-	-	-	-	-	-	-
Accommodation	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-
Non-profit	8.00	168.00	176.00	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Coke/Pepsi									
Total	\$ 25,839.74	\$ 35,723.05	\$ 42,072.78	\$ 7,656.03	\$ 7,656.03	\$ 19,460.01	\$	\$ 55.78	\$ 19,434.23

FAYETTE COUNTY SCHOOL DISTRICT
 VETERANS PARK ELEMENTARY SCHOOL ACTIVITY FUND
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES
 Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Fund Balances	
	July 1, 2002	Receipts	To	From	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003	June 30, 2003
General	\$ 11,016.23	\$ 42,526.82	\$ 29,876.82	\$ -	\$ 23,664.23	\$ -	\$ -	\$ -	\$ 23,664.23	27,516.49
Instruction	26,985.98	69,867.49	69,336.98	-	-	27,516.49	-	-	-	-
School council Instruction funds	-	-	-	-	-	-	-	-	-	-
Accommodation	309.04	-	-	308.03	-	-	1.01	-	-	1.01
Special events	-	-	-	-	-	-	-	-	-	-
Athletics	-	-	-	-	-	-	-	-	-	-
Non-profit	-	4,302.00	4,302.00	-	-	-	-	-	-	-
Bookstore	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	Total	\$ 38,311.25	\$ 116,696.31	\$ 103,825.83	\$ -	\$ 51,181.73	\$ -	\$ -	\$ -	\$ 51,181.73

FAYETTE COUNTY SCHOOL DISTRICT

YATES ELEMENTARY SCHOOL ACTIVITY FUND

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

Year Ended June 30, 2003

Accounts:	Cash Balances		(Interfund Transfers)		Cash Balances		Accounts Receivable		Accounts Payable		Fund Balances June 30, 2003
	July 1, 2002	Receipts	Disbursements	To	From	June 30, 2003	June 30, 2003	\$	\$	\$	
General	\$ 6,809.07	\$ 3,634.35	\$ 6,382.10	\$ 1,287.21	\$ 612.05	\$ 4,736.48	\$ -	\$ -	\$ -	\$ -	\$ 4,736.48
Instruction	2,917.48	15,484.38	15,981.53	934.95	33.00	3,322.28	-	-	-	-	3,322.28
School council instruction funds	-	-	-	-	-	-	-	-	-	-	-
Accommodation	-	-	-	-	-	-	-	-	-	-	-
Special events	2,133.67	15,966.09	12,454.12	-	1,577.11	4,068.53	-	-	-	-	4,068.53
Athletics	-	-	-	-	-	-	-	-	-	-	-
Non-profit	-	13,623.00	13,518.00	-	-	105.00	-	-	-	-	105.00
Bookstore	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Bad checks	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-
Coke/Pepsi	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 11,860.22	\$ 48,707.82	\$ 48,335.75	\$ 2,222.16	\$ 2,222.16	\$ 12,232.29	\$ -	\$ -	\$ 105.00	\$ 12,127.29	

SPECIFIC RECOMMENDATIONS AND COMMENTS

REPORT ON INTERNAL CONTROLS

Kentucky State Committee for School District Audits
Members of the Board of Education of
Fayette County School District
Lexington, Kentucky

In planning and performing our audit of the financial statements of the Fayette County School District as of and for the year ended June 30, 2003 we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of certain items that are opportunities for strengthening internal controls and operating efficiency of the Fayette County School District Activity Funds. The memorandum that follows this letter summarizes our comments and suggestions regarding these items. A separate report dated September 23, 2003 contains our report on the District's internal control structure. This letter does not affect our report dated September 23, 2003, on the financial statements of the Fayette County School District as of and for the year ended June 30, 2003.

We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these items, or to assist you in implementing the recommendations.

This report is intended for the information of the Kentucky State Committee for School District Audits, the School's management and the members of the Board of Education of Fayette County School District.

Carpenter, Mountjoy & Bressler, P.S.C.

Lexington, Kentucky
September 23, 2003

FAYETTE COUNTY SCHOOL DISTRICT

SPECIFIC RECOMMENDATIONS AND COMMENTS FOR SCHOOL ACTIVITY FUNDS

Year ended June 30, 2003

ANNUAL REPORT

1. There should be no deficit balance in any subaccount or account as evidenced on the fund individual ledgers.

RECEIPTS

2. Receipts should be consecutively pre-numbered like checks and used in order.
3. Teachers should deposit receipts with the bookkeeper on a daily basis.
4. All money shall be given to the Central Fund Treasurer. Receipts should be posted to the EPES system daily. Money collected in excess of \$100 must be deposited daily. In the event that receipts collected are less than \$100, they may be deposited on a weekly basis.
5. Ticket sales sheets should reconcile tickets used to cash collected and be signed by appropriate personnel.

DISBURSEMENTS

6. All checks should be countersigned by authorized individuals. Checks should not be signed by an individual who is not authorized or signed with a signature stamp. Checks containing one signature should not be signed after the checks clear the bank.
7. Disbursements should be supported in total by standard or vendor invoice. All disbursements should have supporting documentation which clearly indicates the nature of the transaction.
8. Vendors should be paid from invoices, not statements or purchase orders.
9. All voided checks should be filed with cancelled checks in numerical sequence or attached to the check stub and the signature portion should be removed. Stop payment orders should also be retained.
10. Invoices should be cancelled upon payment. This provides for file documentation and will help to avoid possible double payment of an invoice. Paid invoices should bear the corresponding check number.

FAYETTE COUNTY SCHOOL DISTRICT

SPECIFIC RECOMMENDATIONS AND COMMENTS FOR SCHOOL ACTIVITY FUNDS - CONTINUED

Year ended June 30, 2003

11. The principal should indicate approval by signature on all vouchers for payments, pre-authorized purchase orders, standard invoices and vendor invoices.
12. Voided checks should be posted as negative disbursements, not receipts.
13. Schools are exempt from the payment of sales tax. A copy of the Purchase Exemption Certificate is to be sent to any vendor requesting one. Employees purchasing items for the school cannot be reimbursed for erroneously paying sales tax.
14. The balance in the non-profit account should be zero at year end. All funds collected should be remitted to Central Office.

POLICIES

15. A bank reconciliation and financial report should be prepared on a monthly basis and the principal should review and approve for accuracy. Both the principal and the bookkeeper should sign the reports and submit timely for district review per Board policy.
16. The Principal should receive the bank statements unopened and review them for reasonable activity. Review the cancelled or facsimile imaged checks for proper signatures and initial and date the bank statements before passing to the fund treasurer for reconciliation.
17. Club or organization fundraisers should be approved by the principal and monitored using the Fund Raiser worksheet.

FAYETTE COUNTY SCHOOL DISTRICT

MANAGEMENT RESPONSE

Year ended June 30, 2003

As part of the Kentucky Education Reform Act (KERA) legislation, the Principal and the School Council have primary responsibility for school activity funds oversight, with the Principal as the administrator and custodian of the funds. The council receives and approves monthly financial reports at regularly scheduled public council meetings. Funds that are raised for a specific purpose that have a sponsor, manager or coach, such as the academic team, can only be used for the purpose intended and require the sponsor signature on all expenditures in addition to the Principal. The Fayette County Schools Board of Education (FCBE), Superintendent, Treasurer and Internal Auditor receive monthly financial reports from all 54 sites for review and referral. The Financial Services Department and the Internal Auditor provide continuous support as a result of these reports and when requests for assistance and training as needed is demonstrated.

The FCBE receives school activity fund budgets through the district Budget Office. These budgets are approved by the Principal and the School Council and are reflective of the school plan for enhanced student achievement.

The district uses the EPES financial software package for school activity funds that has a uniform accounting module and an integrated purchase order module to provide a district standard that is consistent throughout the district and enhances internal control. The district support technology resources fund this initiative that includes annual maintenance support, upgrades and 800-phone help line. Also annually a professional trainer comes to the district for an EPES training day for bookkeepers and also a training day for principals and bookkeepers to understand and use the Kentucky Department of Education manual, Accounting Procedures for Kentucky School Activity Funds that regulates the management of these funds. This training is required for all staff new to the district or to the affected positions of responsibility and may be attended by management referral or requests as space permits.

As areas for strengthening internal work practices arise, such as in this audit, they will be discussed with the principal by central support staff. Then an action plan to strengthen these areas will be developed with the help of the school director. When needed, the area of increased awareness of fiscal responsibility will be incorporated into the staff annual growth plan. Also the internal auditor monitors schools through sampling during the year based on the audit comments and accepted internal control practices as referenced in the state and district manuals, policies and training. Five school directors monitor this area through their support and evaluation with Principals by referrals, suggestions, and recommended training when applicable. Sound fiscal management is an evaluation indicator for principals.

A staff person in financial services has a primary responsibility for oversight of the school activity funds reports and refers schools for assistance as needed. The district has a continuous monitoring and support plan in place for the school activity fund accounts.

FAYETTE COUNTY SCHOOL DISTRICT

SPECIFIC RECOMMENDATIONS AND COMMENTS FOR SCHOOL ACTIVITY FUNDS

Year Ended June 30, 2003

School	Annual Report		Receipts				Disbursements							Policies			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Academy							X		X	X	X		X				
Arlington				X			X										
Ashland																	
Athens																	X
Beaumont				X								X		X		X	
Booker T. Washington														X		X	
Breckinridge							X					X	X				
Bryan Station Middle																	
Bryan Station High			X			X		X		X			X		X		
Cardinal Valley							X										X
Cassidy													X		X		
Clays Mill																	X
Crawford			X				X										X
Deep Springs			X				X										X
Dixie							X										
Eastside Center																	
Garden Springs																	
Glendover				X													
Harrison									X	X	X						
Henry Clay																	
James Lane Allen				X													
Jessie Clark				X													X
Johnson						X											
Julia R. Ewan							X										
Julius Marks																	
Lafayette																	
Lansdowne												X					
Leestown				X									X		X		X
Lexington Traditional					X			X									
Linlee							X			X	X			X		X	
King Academy														X			
Mary Todd								X	X		X	X					X
Maxwell																	X
Meadowthorpe												X					
Millcreek																	X
Morton																	
Northern																	X
Paul L. Dunbar														X			
Rosa Parks																	
Picadome																	X
Russell																	
Russell Cave				X										X		X	
SCAPA																	X
Southern Elementary																	
Southern Middle								X	X		X	X					
Southside Center																	
Squires																	
Stonewall																	
Tates Creek Elementary				X													X
Tates Creek Middle																	
Tates Creek High																	
Veterans Park																	
Winburn				X				X									
Yates																	X

X - COMMENT APPLICABLE